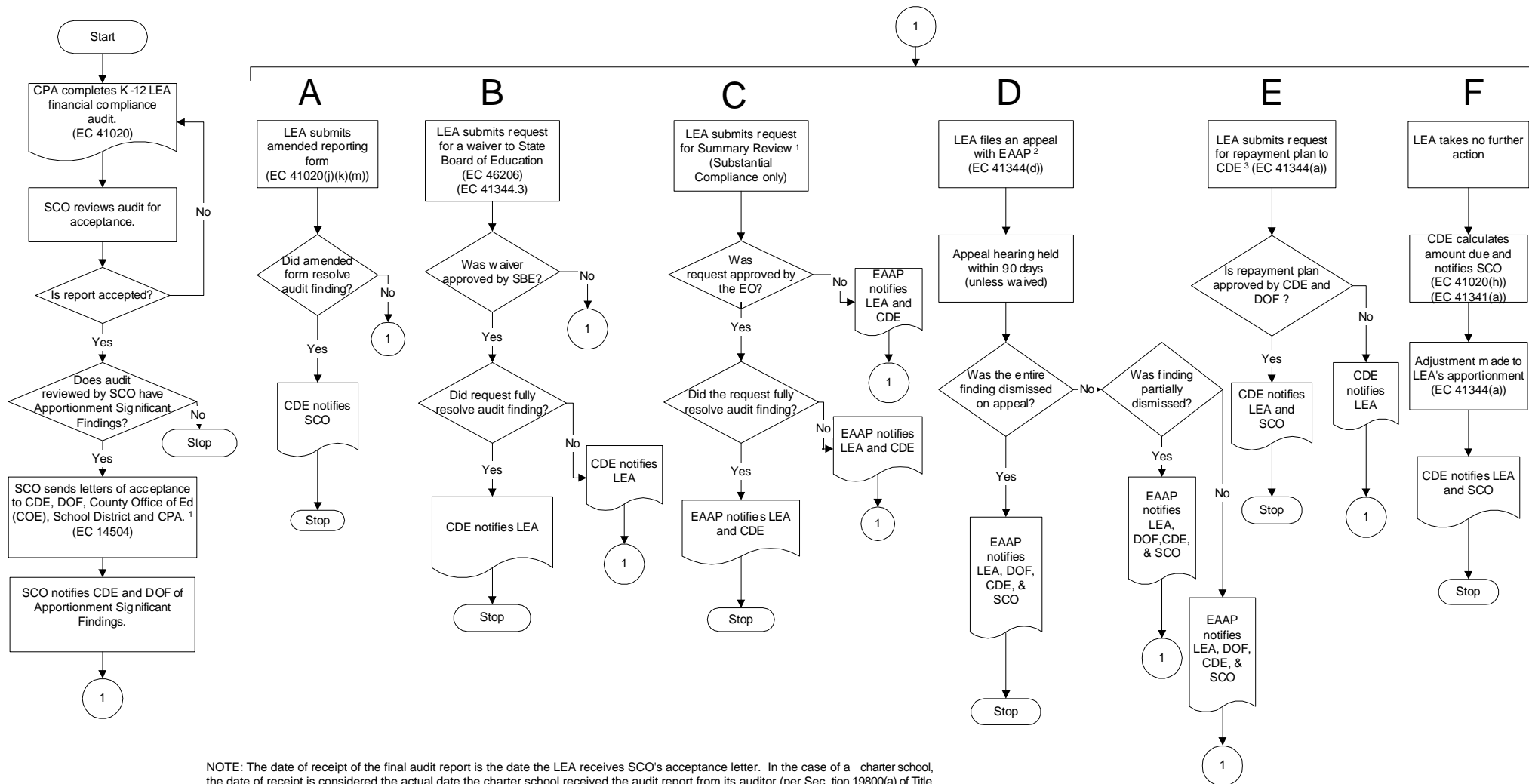


# **LOCAL EDUCATIONAL AGENCY AUDIT REVIEW AND RESOLUTION PROCESSES FOR APPORTIONMENT SIGNIFICANT FINDINGS**



NOTE: The date of receipt of the final audit report is the date the LEA receives SCO's acceptance letter. In the case of a charter school, the date of receipt is considered the actual date the charter school received the audit report from its auditor (per Section 19800(a) of Title 5).

<sup>1</sup> A local education agency may request a summary review within 30 days of the date on which the local education agency receives a final audit report.

<sup>2</sup> A local education agency may request a formal appeal within 60 days of the date on which the local education agency receives a final audit report or 30 days after receipt of the determination resulting from the summary review.

<sup>3</sup> A local education agency may request a repayment plan within 90 days after receipt of the final audit, 30 days after receipt of the determination resulting from the summary review, or 30 days after receipt of the final determination resulting from a formal appeal.

## **Legend**

LEA = Local Education Agency  
 SCO = State Controller's Office  
 CDE = California Department of Education  
 DOF = Department of Finance  
 SBE = State Board of Education  
 EAAP = Education Audit Appeals Panel  
 EO = Executive Officer of EAAP  
 EC = Education Code